



COMPLETING IRS FORM 2159 – PAYROLL DEDUCTION AGREEMENT FOR STATE OF NC EMPLOYEES/EMPLOYERS

General Information

PROCESS TITLE: Procedure for Completing IRS Form 2159 – Payroll Deduction Agreement

PROCESS OBJECTIVE: To provide instructions on completing IRS Form 2159 to initiate a payment installment agreement with the IRS through payroll deduction.

FREQUENCY: Whenever the IRS grants an employee the opportunity to enter into a payroll deduction installment payment agreement.

An employee may contact the Internal Revenue Service (IRS) to request the installation of a payment agreement to avoid seizure of assets through frozen bank accounts, tax levies, etc. If granted, the IRS will send the employee a letter explaining the terms of the agreement and a three-part paper, Form 2159 – Payroll Deduction Agreement, which must be completed by the employee and BEST Shared Services and then sent to the IRS.

An image (front and back) of the form is located at the end of this document.

Completion of the form begins with the employee, and the steps are detailed below.

Employee Responsibility

When the employee receives the letter and form, the employee should perform the following steps:

- If the form was received through the mail, make a copy of the accompanying IRS letter. The employee **MUST** send a copy of the IRS letter to BEST Shared Services because it contains the address to which the form is to be mailed as well as remittance instructions and contact information
- Complete the employee section of Form 2159 and send the completed form to BEST Shared Services.

The fields on the form that the employee must complete are listed below:

Your signature	Sign the document just below the words “Your signature.”
Date	Write the date you signed the form in the “Date” field to the right of your signature.

This form and instructions apply only to employees/employers of the State of North Carolina whose payrolls are processed through the BEACON Human Resource/Payroll System. If you are not associated with the State of North Carolina, you should research the following website to determine the appropriate location to which your Form 2159 and related payments should be mailed:

<http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Where-to-Send-Your-Individual-Tax-Account-Balance-Due-Payments>

If you are an employee/employer for the State of NC, and once the form is completed, retain a copy of the form and forward the entire original three-part form with the IRS agreement letter to:

BEST Shared Services
Garnishment Processing
1425 Mail Service Center
Raleigh NC 27699-1425

Employer Responsibility

BEST Shared Services will complete the **Employer** portion of the form and submit the entire three-part form to the address provided on the IRS letter. If the form was not sent to the employee by mail, then BEST will send it to the location listed in the **For Assistance** box. A copy will be retained as documentation to support processing the installment payment through BEACON.

IRS Responsibility

The IRS will examine and approve the form. Once completed, they should send **Part 2 – Employer’s Copy** to BEST Shared Services **and Part 3 – Taxpayer’s Copy** to the employee.

Detail steps for completing the “employee” sections of the form follow.

Write the employee's name and mailing address in the box circled below.

Form 2159 (Rev. January 2007)		Department of the Treasury — Internal Revenue Service Payroll Deduction Agreement <small>(See instructions on the back of this page.)</small>	
TO: (Employer name and address)		Regarding: (Taxpayer name and address)	
Contact Person's Name	Telephone (include area code)	Social security or employer identification number (Taxpayer) (Spouse)	
EMPLOYER —See the instructions on the back of Part 2. The taxpayer identified above on the right named you as an employer. Please read and sign the following statement to agree to withhold amount(s) from the taxpayer's (employee's) wages or salary to apply to taxes owed. I agree to participate in this payroll deduction agreement and will withhold the amount shown below from each wage or salary payment due this employee. I will send the money to the Internal Revenue Service avery: (Check one box.) <input type="checkbox"/> WEEK <input type="checkbox"/> TWO WEEKS <input type="checkbox"/> MONTH <input type="checkbox"/> OTHER (Specify) _____		Your telephone number (include area code) (Home) (Work or business) For assistance, call: 1-800-828-0115 (Business) or 1-800-426-6374 (Individual - Self-Employed/Business Owners), or 1-800-426-6922 (Individual - Wage Earners) Or write: _____ Campus (City, State, and ZIP Code) Financial institution(s) (Name and address)	
Signed: _____ Title: _____ Date: _____		Amount owed as of \$ _____, plus all penalties and interest provided by law.	
Kinds of taxes (Form numbers)	Tax Periods	I am paid every: (Check one) <input type="checkbox"/> WEEK <input type="checkbox"/> TWO WEEKS <input type="checkbox"/> MONTH <input type="checkbox"/> OTHER (Specify) _____	
I agree to have \$ _____ deducted from my wage or salary payment beginning _____ until the total liability is paid in full. I also agree and authorize this deduction to be increased or decreased as follows:			
Date of increase (or decrease)	Amount of Increase (or decrease)	New installment payment amount	
Terms of this agreement —By completing and submitting this agreement, you (the taxpayer) agree to the following terms:			
<ul style="list-style-type: none"> You will make each payment so that we (IRS) receive it by the monthly due date stated on the front of this form. If you cannot make a scheduled payment, contact us immediately. This agreement is based on your current financial condition. We may modify or terminate the agreement if our information shows that your ability to pay has significantly changed. You must provide updated financial information when requested. While this agreement is in effect, you must file all federal tax returns and pay any (federal) taxes you owe on time. We will apply your federal tax refunds and overpayments (if any) to the amount you owe until it is fully paid. You must pay a \$105 user fee, which we have authority to deduct from your first payment(s). If you default on your installment agreement, you must pay a \$45 reinstatement fee if we reinstate the agreement. We have the authority to deduct this fee from your first payment(s) after the agreement is reinstated. We will apply all payments on this agreement in the best interests of the United States. We can terminate your installment agreement if: <ul style="list-style-type: none"> You do not make monthly installment payments as agreed. You do not pay any other federal tax debt when due. You do not provide financial information when requested. If we terminate your agreement, we may collect the entire amount you owe by levy on your income, bank accounts or other assets, or by seizing your property. We may terminate this agreement at any time if we find that collection of the tax is in jeopardy. This agreement may require managerial approval. We'll notify you when we approve or don't approve the agreement. 			
Additional Terms (To be completed by IRS)		Note: Internal Revenue Service employees may contact third parties in order to process and maintain this agreement.	
Your signature	Title (If Corporate Officer or Partner)	Date	
Spouse's signature (if a joint liability)		Date	
Agreement examined or approved by (Signature, date, title)		Date	
FOR IRS USE ONLY:	FOR IRS USE ONLY AGREEMENT LOCATOR NUMBER: _____ Check the appropriate boxes: <input type="checkbox"/> RSI "1" no further review <input type="checkbox"/> AI "0" Not a PPIA <input type="checkbox"/> RSI "5" PPIA IMF 2 year review <input type="checkbox"/> AI "1" Field Asset PPIA <input type="checkbox"/> RSI "6" PPIA BMF 2 year review <input type="checkbox"/> AI "2" All other PPIAs Agreement Review Cycle: _____ Earliest CSED: _____ <input type="checkbox"/> Check box if pre-assessed modules included	Originator's ID #: _____ Originator Code: _____ Name: _____ Title: _____	A NOTICE OF FEDERAL TAX LIEN (Check one box.) <input type="checkbox"/> HAS ALREADY BEEN FILED <input type="checkbox"/> WILL BE FILED IMMEDIATELY <input type="checkbox"/> WILL BE FILED WHEN TAX IS ASSESSED <input type="checkbox"/> MAY BE FILED IF THIS AGREEMENT DEFAULTS
	Part 1—Acknowledgement Copy (Return to IRS)	Catalog No. 21475H	www.irs.gov

Write the employee's social security number in the box circled below.

Form **2159**
(Rev. January 2007)

Department of the Treasury — Internal Revenue Service
Payroll Deduction Agreement
(See instructions on the back of this page.)

TO: (Employer name and address)

Regarding: (Taxpayer name and address)

Contact Person's Name Telephone (include area code) **Social security or employer identification number (Taxpayer) (Spouse)**

EMPLOYER—See the instructions on the back of Part 2. The taxpayer identified above on the right named you as an employer. Please read and sign the following statement to agree to withhold amount(s) from the taxpayer's (employee's) wages or salary to apply to taxes owed. I agree to participate in this payroll deduction agreement and will withhold the amount shown below from each wage or salary payment due this employee. I will send the money to the Internal Revenue Service avery: (Check one box.)
 WEEK TWO WEEKS MONTH OTHER (Specify) _____

Your telephone number (include area code) (Home) (Work or business)
 For assistance, call: 1-800-828-0115 (Business) or 1-800-426-6374 (Individual - Self-Employed/Business Owners), or 1-800-426-6922 (Individual - Wage Earners)
 Or write: _____ Campus (City, State, and ZIP Code)
 Financial institution(s) (Name and address)

Signed: _____ Title: _____ Date: _____

Kinds of taxes (Form numbers) Tax Periods Amount owed as of \$ _____, plus all penalties and interest provided by law.

I am paid every: (Check one) WEEK TWO WEEKS MONTH OTHER (Specify) _____

I agree to have \$ _____ deducted from my wage or salary payment beginning _____ until the total liability is paid in full. I also agree and authorize this deduction to be increased or decreased as follows:

Date of increase (or decrease)	Amount of Increase (or decrease)	New installment payment amount

Terms of this agreement—By completing and submitting this agreement, you (the taxpayer) agree to the following terms:

- You will make each payment so that we (IRS) receive it by the monthly due date stated on the front of this form. If you cannot make a scheduled payment, contact us immediately.
- This agreement is based on your current financial condition. We may modify or terminate the agreement if our information shows that your ability to pay has significantly changed. You must provide updated financial information when requested.
- While this agreement is in effect, you must file all federal tax returns and pay any (federal) taxes you owe on time.
- We will apply your federal tax refunds and overpayments (if any) to the amount you owe until it is fully paid.
- You must pay a \$105 user fee, which we have authority to deduct from your first payment(s).
- If you default on your installment agreement, you must pay a \$45 reinstatement fee if we reinstate the agreement. We have the authority to deduct this fee from your first payment(s) after the agreement is reinstated.
- We will apply all payments on this agreement in the best interests of the United States.
- We can terminate your installment agreement if:
 - You do not make monthly installment payments as agreed.
 - You do not pay any other federal tax debt when due.
 - You do not provide financial information when requested.
- If we terminate your agreement, we may collect the entire amount you owe by levy on your income, bank accounts or other assets, or by seizing your property.
- We may terminate this agreement at any time if we find that collection of the tax is in jeopardy.
- This agreement may require managerial approval. We'll notify you when we approve or don't approve the agreement.

Additional Terms (To be completed by IRS) **Note:** Internal Revenue Service employees may contact third parties in order to process and maintain this agreement.

Your signature _____ Title (if Corporate Officer or Partner) _____ Date _____

Spouse's signature (if a joint liability) _____ Date _____

Agreement examined or approved by (Signature, title, business) _____ Date _____

FOR IRS USE ONLY
AGREEMENT LOCATOR NUMBER: _____
 Check the appropriate boxes:
 RSI "1" no further review AI "0" Not a PPIA
 RSI "5" PPIA IMF 2 year review AI "1" Field Asset PPIA
 RSI "6" PPIA BMF 2 year review AI "2" All other PPIAs
 Agreement Review Cycle: _____
 Earliest CSED: _____
 Check box if pre-assessed modules included

Originator's ID #: _____ Originator Code: _____
 Name: _____ Title: _____

A NOTICE OF FEDERAL TAX LIEN (Check one box.)
 HAS ALREADY BEEN FILED
 WILL BE FILED IMMEDIATELY
 WILL BE FILED WHEN TAX IS ASSESSED
 MAY BE FILED IF THIS AGREEMENT DEFAULTS

Part 1—Acknowledgement Copy (Return to IRS) Catalog No. 21475H www.irs.gov Form 2159 (Rev. 1-2007)

Write the employee's home and work telephone numbers in the box shown below. These numbers will become the IRS's contact information for the employee.

Form **2159**
(Rev. January 2007)

Department of the Treasury — Internal Revenue Service
Payroll Deduction Agreement
(See instructions on the back of this page.)

TO: (Employer name and address)

Regarding: (Taxpayer name and address)

Contact Person's Name Telephone (include area code) Social security or employer identification number (Taxpayer) (Spouse)

EMPLOYER—See the instructions on the back of Part 2. The taxpayer identified above on the right named you as an employer. Please read and sign the following statement to agree to withhold amount(s) from the taxpayer's (employee's) wages or salary to apply to taxes owed.
I agree to participate in this payroll deduction agreement and will withhold the amount shown below from each wage or salary payment due this employee. I will send the money to the Internal Revenue Service avery: (Check one box.)
 WEEK TWO WEEKS MONTH OTHER (Specify) _____

Your telephone number (include area code) (Home) (Work or business)

For assistance, call: 1-800-828-0115 (Business) or 1-800-426-6374 (Individual - Self-Employed/Business Owners), or 1-800-426-6922 (Individual - Wage Earners)

Or write: _____ Campus (City, State, and ZIP Code)
Financial institution(s) (Name and address)

Signed: _____ Title: _____ Date: _____

Kinds of taxes (Form numbers) Tax Periods Amount owed as of \$ _____, plus all penalties and interest provided by law.

I am paid every: (Check one) WEEK TWO WEEKS MONTH OTHER (Specify) _____

I agree to have \$ _____ deducted from my wage or salary payment beginning _____ until the total liability is paid in full. I also agree and authorize this deduction to be increased or decreased as follows:

Date of increase (or decrease)	Amount of increase (or decrease)	New installment payment amount

Terms of this agreement—By completing and submitting this agreement, you (the taxpayer) agree to the following terms:

- You will make each payment so that we (IRS) receive it by the monthly due date stated on the front of this form. If you cannot make a scheduled payment, contact us immediately.
- This agreement is based on your current financial condition. We may modify or terminate the agreement if our information shows that your ability to pay has significantly changed. You must provide updated financial information when requested.
- While this agreement is in effect, you must file all federal tax returns and pay any (federal) taxes you owe on time.
- We will apply your federal tax refunds and overpayments (if any) to the amount you owe until it is fully paid.
- You must pay a \$105 user fee, which we have authority to deduct from your first payment(s).
- If you default on your installment agreement, you must pay a \$45 reinstatement fee if we reinstate the agreement. We have the authority to deduct this fee from your first payment(s) after the agreement is reinstated.
- We will apply all payments on this agreement in the best interests of the United States.
- We can terminate your installment agreement if:
 - You do not make monthly installment payments as agreed.
 - You do not pay any other federal tax debt when due.
 - You do not provide financial information when requested.
- If we terminate your agreement, we may collect the entire amount you owe by levy on your income, bank accounts or other assets, or by seizing your property.
- We may terminate this agreement at any time if we find that collection of the tax is in jeopardy.
- This agreement may require managerial approval. We'll notify you when we approve or don't approve the agreement.

Additional Terms (To be completed by IRS) **Note:** Internal Revenue Service employees may contact third parties in order to process and maintain this agreement.

Your signature _____ Title (if Corporate Officer or Partner) _____ Date _____

Spouse's signature (if a joint liability) _____ Date _____

Agreement examined or approved by (Signature, date, title) _____ Date _____

FOR IRS USE ONLY

AGREEMENT LOCATOR NUMBER: _____

Check the appropriate boxes:

RSI "1" no further review AI "0" Not a PPIA
 RSI "5" PPIA IMF 2 year review AI "1" Field Asset PPIA
 RSI "6" PPIA BMF 2 year review AI "2" All other PPIAs

Agreement Review Cycle: _____
Earliest CSED: _____
 Check box if pre-assessed modules included

Originator's ID #: _____ Originator Code: _____
Name: _____ Title: _____

A NOTICE OF FEDERAL TAX LIEN (Check one box.)

HAS ALREADY BEEN FILED
 WILL BE FILED IMMEDIATELY
 WILL BE FILED WHEN TAX IS ASSESSED
 MAY BE FILED IF THIS AGREEMENT DEFAULTS

Part 1—Acknowledgement Copy (Return to IRS) Catalog No. 21475H www.irs.gov Form 2159 (Rev. 1-2007)

Write the form number that indicates the kind of taxes the employee owes in the box circled below. The form number is printed on the IRS letter the employee received. (For example, income taxes are reported on Form 1040.)

Form 2159 (Rev. January 2007)	Department of the Treasury — Internal Revenue Service Payroll Deduction Agreement (See instructions on the back of this page.)	
TO: (Employer name and address)	Regarding: (Taxpayer name and address)	
Contact Person's Name	Telephone (include area code)	Social security or employer identification number (Taxpayer) (Spouse)
EMPLOYER —See the instructions on the back of Part 2. The taxpayer identified above on the right named you as an employer. Please read and sign the following statement to agree to withhold amount(s) from the taxpayer's (employee's) wages or salary to apply to taxes owed. I agree to participate in this payroll deduction agreement and will withhold the amount shown below from each wage or salary payment due this employee. I will send the money to the Internal Revenue Service avery: (Check one box.) <input type="checkbox"/> WEEK <input type="checkbox"/> TWO WEEKS <input type="checkbox"/> MONTH <input type="checkbox"/> OTHER (Specify) _____ Signed: _____ Title: _____ Date: _____		Your telephone number (include area code) (Home) (Work or business) For assistance, call: 1-800-828-0115 (Business) or 1-800-426-6374 (Individual - Self-Employed/Business Owners), or 1-800-426-6922 (Individual - Wage Earners) Or write: _____ Campus (City, State, and ZIP Code) Financial institution(s) (Name and address)
Kinds of taxes (Form numbers)	Tax Periods	Amount owed as of \$ _____, plus all penalties and interest provided by law.
I am paid every: (Check one) <input type="checkbox"/> WEEK <input type="checkbox"/> TWO WEEKS <input type="checkbox"/> MONTH <input type="checkbox"/> OTHER (Specify) _____ I agree to have \$ _____ deducted from my wage or salary payment beginning _____ until the total liability is paid in full. I also agree and authorize this deduction to be increased or decreased as follows:		
Date of increase (or decrease)	Amount of Increase (or decrease)	New installment payment amount
Terms of this agreement —By completing and submitting this agreement, you (the taxpayer) agree to the following terms: <ul style="list-style-type: none"> • You will make each payment so that we (IRS) receive it by the monthly due date stated on the front of this form. If you cannot make a scheduled payment, contact us immediately. • This agreement is based on your current financial condition. We may modify or terminate the agreement if our information shows that your ability to pay has significantly changed. You must provide updated financial information when requested. • While this agreement is in effect, you must file all federal tax returns and pay any (federal) taxes you owe on time. • We will apply your federal tax refunds and overpayments (if any) to the amount you owe until it is fully paid. • You must pay a \$105 user fee, which we have authority to deduct from your first payment(s). • If you default on your installment agreement, you must pay a \$45 reinstatement fee if we reinstate the agreement. We have the authority to deduct this fee from your first payment(s) after the agreement is reinstated. • We will apply all payments on this agreement in the best interests of the United States. • We can terminate your installment agreement if: <ul style="list-style-type: none"> • You do not make monthly installment payments as agreed. • You do not pay any other federal tax debt when due. • You do not provide financial information when requested. • If we terminate your agreement, we may collect the entire amount you owe by levy on your income, bank accounts or other assets, or by seizing your property. • We may terminate this agreement at any time if we find that collection of the tax is in jeopardy. • This agreement may require managerial approval. We'll notify you when we approve or don't approve the agreement. 		
Additional Terms (To be completed by IRS)		Note: Internal Revenue Service employees may contact third parties in order to process and maintain this agreement.
Your signature	Title (If Corporate Officer or Partner)	Date
Spouse's signature (if a joint liability)		Date
Agreement examined or approved by (Signature, date, function)		Date
FOR IRS USE ONLY:	FOR IRS USE ONLY AGREEMENT LOCATOR NUMBER: _____ Check the appropriate boxes: <input type="checkbox"/> RSI "1" no further review <input type="checkbox"/> AI "0" Not a PPIA <input type="checkbox"/> RSI "5" PPIA IMF 2 year review <input type="checkbox"/> AI "1" Field Asset PPIA <input type="checkbox"/> RSI "6" PPIA BMF 2 year review <input type="checkbox"/> AI "2" All other PPIAs Agreement Review Cycle: _____ Earliest CSED: _____ <input type="checkbox"/> Check box if pre-assessed modules included	Originator's ID #: _____ Originator Code: _____ Name: _____ Title: _____ A NOTICE OF FEDERAL TAX LIEN (Check one box.) <input type="checkbox"/> HAS ALREADY BEEN FILED <input type="checkbox"/> WILL BE FILED IMMEDIATELY <input type="checkbox"/> WILL BE FILED WHEN TAX IS ASSESSED <input type="checkbox"/> MAY BE FILED IF THIS AGREEMENT DEFAULTS
Part 1—Acknowledgement Copy (Return to IRS) Catalog No. 21475H www.irs.gov Form 2159 (Rev. 1-2007)		

Write the years for which the employee owes taxes in the box circled below. This information is also provided in the IRS letter the employee received. Month and day are not required, only the year. (For example, if the employee is making installments payments for delinquent taxes from the years 2008 and 2009, then write 2008, 2009 in the appropriate box.)

Form 2159 (Rev. January 2007)		Department of the Treasury — Internal Revenue Service Payroll Deduction Agreement (See instructions on the back of this page.)	
TO: (Employer name and address)		Regarding: (Taxpayer name and address)	
Contact Person's Name _____ Telephone (include area code) _____		Social security or employer identification number (Taxpayer) _____ (Spouse) _____	
EMPLOYER —See the instructions on the back of Part 2. The taxpayer identified above on the right named you as an employer. Please read and sign the following statement to agree to withhold amount(s) from the taxpayer's (employee's) wages or salary to apply to taxes owed. I agree to participate in this payroll deduction agreement and will withhold the amount shown below from each wage or salary payment due this employee. I will send the money to the Internal Revenue Service avery: (Check one box.) <input type="checkbox"/> WEEK <input type="checkbox"/> TWO WEEKS <input type="checkbox"/> MONTH <input type="checkbox"/> OTHER (Specify) _____		Your telephone number (include area code) (Home) _____ (Work or business) _____ For assistance, call: 1-800-828-0115 (Business) or 1-800-426-6374 (Individual - Self-Employed/Business Owners), or 1-800-426-6922 (Individual - Wage Earners) Or write: _____ Campus _____ (City, State, and ZIP Code) Financial institution(s) (Name and address) _____	
Signed: _____ Title: _____ Date: _____		Amount owed as of \$ _____, plus all penalties and interest provided by law.	
Kinds of taxes (Form numbers) _____		Tax Periods _____	
I am paid every: (Check one) <input type="checkbox"/> WEEK <input type="checkbox"/> TWO WEEKS <input type="checkbox"/> MONTH <input type="checkbox"/> OTHER (Specify) _____			
I agree to have \$ _____ deducted from my wage or salary payment beginning _____ until the total liability is paid in full. I also agree and authorize this deduction to be increased or decreased as follows:			
Date of increase (or decrease) _____		Amount of Increase (or decrease) _____	New installment payment amount _____
Terms of this agreement —By completing and submitting this agreement, you (the taxpayer) agree to the following terms:			
<ul style="list-style-type: none"> You will make each payment so that we (IRS) receive it by the monthly due date stated on the front of this form. If you cannot make a scheduled payment, contact us immediately. This agreement is based on your current financial condition. We may modify or terminate the agreement if our information shows that your ability to pay has significantly changed. You must provide updated financial information when requested. While this agreement is in effect, you must file all federal tax returns and pay any (federal) taxes you owe on time. We will apply your federal tax refunds and overpayments (if any) to the amount you owe until it is fully paid. You must pay a \$105 user fee, which we have authority to deduct from your first payment(s). If you default on your installment agreement, you must pay a \$45 reinstatement fee if we reinstate the agreement. We have the authority to deduct this fee from your first payment(s) after the agreement is reinstated. We will apply all payments on this agreement in the best interests of the United States. We can terminate your installment agreement if: <ul style="list-style-type: none"> You do not make monthly installment payments as agreed. You do not pay any other federal tax debt when due. You do not provide financial information when requested. If we terminate your agreement, we may collect the entire amount you owe by levy on your income, bank accounts or other assets, or by seizing your property. We may terminate this agreement at any time if we find that collection of the tax is in jeopardy. This agreement may require managerial approval. We'll notify you when we approve or don't approve the agreement. 			
Additional Terms (To be completed by IRS)		Note: Internal Revenue Service employees may contact third parties in order to process and maintain this agreement.	
Your signature _____		Title (If Corporate Officer or Partner) _____	Date _____
Spouse's signature (if a joint liability) _____		Date _____	
Agreement examined or approved by (Signature, date, title) _____		Date _____	
FOR IRS USE ONLY			
AGREEMENT LOCATOR NUMBER: _____		Originator's ID #: _____ Originator Code: _____ Name: _____ Title: _____	
Check the appropriate boxes:			
<input type="checkbox"/> RSI "1" no further review		<input type="checkbox"/> AI "0" Not a PPIA	
<input type="checkbox"/> RSI "5" PPIA IMF 2 year review		<input type="checkbox"/> AI "1" Field Asset PPIA	
<input type="checkbox"/> RSI "6" PPIA BMF 2 year review		<input type="checkbox"/> AI "2" All other PPIAs	
Agreement Review Cycle: _____ Earliest CSED: _____ <input type="checkbox"/> Check box if pre-assessed modules included			
A NOTICE OF FEDERAL TAX LIEN (Check one box.)			
<input type="checkbox"/> HAS ALREADY BEEN FILED			
<input type="checkbox"/> WILL BE FILED IMMEDIATELY			
<input type="checkbox"/> WILL BE FILED WHEN TAX IS ASSESSED			
<input type="checkbox"/> MAY BE FILED IF THIS AGREEMENT DEFAULTS			
Part 1—Acknowledgement Copy (Return to IRS)		Catalog No. 21475H	www.irs.gov
			Form 2159 (Rev. 1-2007)

Write the date of the IRS letter in the first section of the box circled below. Write the total amount due per the IRS letter in the second section of the box circled below:

Form **2159**
(Rev. January 2007)

Department of the Treasury — Internal Revenue Service
Payroll Deduction Agreement
(See instructions on the back of this page.)

TO: (Employer name and address)

Regarding: (Taxpayer name and address)

Contact Person's Name Telephone (include area code) Social security or employer identification number (Taxpayer) (Spouse)

EMPLOYER—See the instructions on the back of Part 2. The taxpayer identified above on the right named you as an employer. Please read and sign the following statement to agree to withhold amount(s) from the taxpayer's (employee's) wages or salary to apply to taxes owed. I agree to participate in this payroll deduction agreement and will withhold the amount shown below from each wage or salary payment due this employee. I will send the money to the Internal Revenue Service avery: (Check one box.)

WEEK TWO WEEKS MONTH OTHER (Specify) _____

Signed: _____ Title: _____ Date: _____

Kinds of taxes (Form numbers) Tax Periods

Amount owed as of _____ **plus all penalties and interest provided by law**

I am paid every: (Check one) WEEK TWO WEEKS MONTH OTHER (Specify) _____

I agree to have \$ _____ deducted from my wage or salary payment beginning _____ until the total liability is paid in full. I also agree and authorize this deduction to be increased or decreased as follows:

Date of increase (or decrease)	Amount of Increase (or decrease)	New installment payment amount

Terms of this agreement—By completing and submitting this agreement, you (the taxpayer) agree to the following terms:

- You will make each payment so that we (IRS) receive it by the monthly due date stated on the front of this form. If you cannot make a scheduled payment, contact us immediately.
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- You must pay a \$105 user fee, which we have authority to deduct from your first payment(s).
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- We will apply all payments on this agreement in the best interests of the United States.
- We can terminate your installment agreement if:
 - You do not make monthly installment payments as agreed.
 - You do not pay any other federal tax debt when due.
 - You do not provide financial information when requested.
- If we terminate your agreement, we may collect the entire amount you owe by levy on your income, bank accounts or other assets, or by seizing your property.
- We may terminate this agreement at any time if we find that collection of the tax is in jeopardy.
- This agreement may require managerial approval. We'll notify you when we approve or don't approve the agreement.

Additional Terms (To be completed by IRS)

Your signature Title (if Corporate Officer or Partner) Date

Spouse's signature (if a joint liability) Date

Agreement examined or approved by (Signature, date, title) Date

FOR IRS USE ONLY

AGREEMENT LOCATOR NUMBER: _____

Check the appropriate boxes:

RSI "1" no further review AI "0" Not a PPIA

RSI "5" PPIA IMF 2 year review AI "1" Field Asset PPIA

RSI "6" PPIA BMF 2 year review AI "2" All other PPIAs

Agreement Review Cycle: _____

Earliest CSED: _____

Check box if pre-assessed modules included

Originator's ID #: _____ Originator Code: _____

Name: _____ Title: _____

A NOTICE OF FEDERAL TAX LIEN (Check one box.)

HAS ALREADY BEEN FILED

WILL BE FILED IMMEDIATELY

WILL BE FILED WHEN TAX IS ASSESSED

MAY BE FILED IF THIS AGREEMENT DEFAULTS

Part 1—Acknowledgement Copy (Return to IRS) Catalog No. 21475H www.irs.gov Form 2159 (Rev. 1-2007)

Checkmark the appropriate box in the section circled below. If the employee is a biweekly employee mark "TWO WEEKS". If the employee is paid monthly, check "MONTH".

Form **2159**
(Rev. January 2007)

Department of the Treasury — Internal Revenue Service
Payroll Deduction Agreement
(See instructions on the back of this page.)

TO: (Employer name and address)

Regarding: (Taxpayer name and address)

Contact Person's Name Telephone (include area code) Social security or employer identification number (Taxpayer) (Spouse)

EMPLOYER—See the instructions on the back of Part 2. The taxpayer identified above on the right named you as an employer. Please read and sign the following statement to agree to withhold amount(s) from the taxpayer's (employee's) wages or salary to apply to taxes owed. I agree to participate in this payroll deduction agreement and will withhold the amount shown below from each wage or salary payment due this employee. I will send the money to the Internal Revenue Service every: (Check one box.)

WEEK TWO WEEKS MONTH OTHER (Specify) _____

Your telephone number (include area code) (Home) (Work or business)

For assistance, call: 1-800-828-0115 (Business) or 1-800-426-6374 (Individual - Self-Employed/Business Owners), or 1-800-426-6922 (Individual - Wage Earners)

Or write: _____ Campus (City, State, and ZIP Code)

Financial institution(s) (Name and address)

Signed: _____ Title: _____ Date: _____

Kinds of taxes (Form numbers) Tax Periods Amount owed as of \$ _____, plus all penalties and interest provided by law.

I am paid every: (Check one) WEEK TWO WEEKS MONTH OTHER (Specify) _____

I agree to have \$ _____ deducted from my wage or salary payment beginning _____ until the total liability is paid in full. I also agree and authorize this deduction to be increased or decreased as follows:

Date of increase (or decrease)	Amount of increase (or decrease)	New installment payment amount

Terms of this agreement—By completing and submitting this agreement, you (the taxpayer) agree to the following terms:

- You will make each payment so that we (IRS) receive it by the monthly due date stated on the front of this form. If you cannot make a scheduled payment, contact us immediately.
- This agreement is based on your current financial condition. We may modify or terminate the agreement if our information shows that your ability to pay has significantly changed. You must provide updated financial information when requested.
- While this agreement is in effect, you must file all federal tax returns and pay any (federal) taxes you owe on time.
- We will apply your federal tax refunds and overpayments (if any) to the amount you owe until it is fully paid.
- You must pay a \$105 user fee, which we have authority to deduct from your first payment(s).
- If you default on your installment agreement, you must pay a \$45 reinstatement fee if we reinstate the agreement. We have the authority to deduct this fee from your first payment(s) after the agreement is reinstated.
- We will apply all payments on this agreement in the best interests of the United States.
- We can terminate your installment agreement if:
 - You do not make monthly installment payments as agreed.
 - You do not pay any other federal tax debt when due.
 - You do not provide financial information when requested.
- If we terminate your agreement, we may collect the entire amount you owe by levy on your income, bank accounts or other assets, or by seizing your property.
- We may terminate this agreement at any time if we find that collection of the tax is in jeopardy.
- This agreement may require managerial approval. We'll notify you when we approve or don't approve the agreement.

Additional Terms (To be completed by IRS)

Your signature Title (if Corporate Officer or Partner) Date

Spouse's signature (if a joint liability) Date

Agreement examined or approved by (Signature, date, title) Date

FOR IRS USE ONLY

AGREEMENT LOCATOR NUMBER: _____

Check the appropriate boxes:

RSI "1" no further review AI "0" Not a PPIA

RSI "5" PPIA IMF 2 year review AI "1" Field Asset PPIA

RSI "6" PPIA BMF 2 year review AI "2" All other PPIAs

Agreement Review Cycle: _____

Earliest CSED: _____

Check box if pre-assessed modules included

Originator's ID #: _____ Originator Code: _____

Name: _____ Title: _____

A NOTICE OF FEDERAL TAX LIEN (Check one box.)

HAS ALREADY BEEN FILED

WILL BE FILED IMMEDIATELY

WILL BE FILED WHEN TAX IS ASSESSED

MAY BE FILED IF THIS AGREEMENT DEFAULTS

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Write the amount of the installment deduction that the IRS agreed to in their letter. If the amount is expressed as a monthly deduction and the employee is a biweekly employee, then the correct amount per pay period is calculated as follows:

$$\text{Monthly Amount} \times 12 \text{ Months} / 26 \text{ Biweekly Periods}$$

Write the amount to be deducted each pay period in the field circled below:

Form 2159 (Rev. January 2007)		Department of the Treasury — Internal Revenue Service Payroll Deduction Agreement (See instructions on the back of this page.)	
TO: (Employer name and address)		Regarding: (Taxpayer name and address)	
Contact Person's Name		Telephone (include area code)	
Social security or employer identification number (Taxpayer)		(Spouse)	
EMPLOYER —See the instructions on the back of Part 2. The taxpayer identified above on the right named you as an employer. Please read and sign the following statement to agree to withhold amount(s) from the taxpayer's (employee's) wages or salary to apply to taxes owed. I agree to participate in this payroll deduction agreement and will withhold the amount shown below from each wage or salary payment due this employee. I will send the money to the Internal Revenue Service avery: (Check one box.) <input type="checkbox"/> WEEK <input type="checkbox"/> TWO WEEKS <input type="checkbox"/> MONTH <input type="checkbox"/> OTHER (Specify) _____		Your telephone number (include area code) (Home) _____ (Work or business) _____ For assistance, call: 1-800-828-0115 (Business) or 1-800-426-6374 (Individual - Self-Employed/Business Owners), or 1-800-426-6922 (Individual - Wage Earners) Or write: _____ Campus _____ (City, State, and ZIP Code) Financial institution(s) (Name and address) _____	
Signed: _____ Title: _____ Date: _____		Amount owed as of \$ _____, plus all penalties and interest provided by law.	
Kinds of taxes (Form numbers) _____ Tax Periods _____		I am paid every: (Check one) <input type="checkbox"/> WEEK <input type="checkbox"/> TWO WEEKS <input type="checkbox"/> MONTH <input type="checkbox"/> OTHER (Specify) _____	
I agree to have \$ _____ deducted from my wage or salary payment beginning _____ until the total liability is paid in full. I also agree and authorize this deduction to be increased or decreased as follows:			
Date of increase (or decrease)		Amount of Increase (or decrease)	New installment payment amount
_____		_____	_____
Terms of this agreement —By completing and submitting this agreement, you (the taxpayer) agree to the following terms:			
<ul style="list-style-type: none"> You will make each payment so that we (IRS) receive it by the monthly due date stated on the front of this form. If you cannot make a scheduled payment, contact us immediately. This agreement is based on your current financial condition. We may modify or terminate the agreement if our information shows that your ability to pay has significantly changed. You must provide updated financial information when requested. While this agreement is in effect, you must file all federal tax returns and pay any (federal) taxes you owe on time. We will apply your federal tax refunds and overpayments (if any) to the amount you owe until it is fully paid. You must pay a \$105 user fee, which we have authority to deduct from your first payment(s). If you default on your installment agreement, you must pay a \$45 reinstatement fee if we reinstate the agreement. We have the authority to deduct this fee from your first payment(s) after the agreement is reinstated. We will apply all payments on this agreement in the best interests of the United States. We can terminate your installment agreement if: <ul style="list-style-type: none"> You do not make monthly installment payments as agreed. You do not pay any other federal tax debt when due. You do not provide financial information when requested. If we terminate your agreement, we may collect the entire amount you owe by levy on your income, bank accounts or other assets, or by seizing your property. We may terminate this agreement at any time if we find that collection of the tax is in jeopardy. This agreement may require managerial approval. We'll notify you when we approve or don't approve the agreement. 			
Additional Terms (To be completed by IRS)		Note: Internal Revenue Service employees may contact third parties in order to process and maintain this agreement.	
Your signature _____		Title (If Corporate Officer or Partner) _____	Date _____
Spouse's signature (if a joint liability) _____		_____	Date _____
Agreement examined or approved by (Signature, date, initials) _____		_____	Date _____
FOR IRS USE ONLY			
AGREEMENT LOCATOR NUMBER: _____			
Check the appropriate boxes:			
<input type="checkbox"/> RSI "1" no further review		<input type="checkbox"/> AI "0" Not a PPIA	
<input type="checkbox"/> RSI "5" PPIA IMF 2 year review		<input type="checkbox"/> AI "1" Field Asset PPIA	
<input type="checkbox"/> RSI "6" PPIA BMF 2 year review		<input type="checkbox"/> AI "2" All other PPIAs	
Agreement Review Cycle: _____			
Earliest CSED: _____			
<input type="checkbox"/> Check box if pre-assessed modules included			
Originator's ID #: _____		Originator Code: _____	
Name: _____		Title: _____	
A NOTICE OF FEDERAL TAX LIEN (Check one box.)			
<input type="checkbox"/> HAS ALREADY BEEN FILED			
<input type="checkbox"/> WILL BE FILED IMMEDIATELY			
<input type="checkbox"/> WILL BE FILED WHEN TAX IS ASSESSED			
<input type="checkbox"/> MAY BE FILED IF THIS AGREEMENT DEFAULTS			
Part 1—Acknowledgement Copy (Return to IRS)		Catalog No. 21475H	www.irs.gov
			Form 2159 (Rev. 1-2007)

Write the date that the first payment is due in the circled area below. This due date is provided in the IRS letter the employee received.

Form 2159 (Rev. January 2007)		Department of the Treasury — Internal Revenue Service Payroll Deduction Agreement (See instructions on the back of this page.)	
TO: (Employer name and address)		Regarding: (Taxpayer name and address)	
Contact Person's Name		Telephone (include area code)	
Social security or employer identification number (Taxpayer)		(Spouse)	
EMPLOYER —See the instructions on the back of Part 2. The taxpayer identified above on the right named you as an employer. Please read and sign the following statement to agree to withhold amount(s) from the taxpayer's (employee's) wages or salary to apply to taxes owed. I agree to participate in this payroll deduction agreement and will withhold the amount shown below from each wage or salary payment due this employee. I will send the money to the Internal Revenue Service avarry: (Check one box.) <input type="checkbox"/> WEEK <input type="checkbox"/> TWO WEEKS <input type="checkbox"/> MONTH <input type="checkbox"/> OTHER (Specify) _____		Your telephone number (include area code) (Home) _____ (Work or business) _____ For assistance, call: 1-800-828-0115 (Business) or 1-800-426-6374 (Individual - Self-Employed/Business Owners), or 1-800-426-6922 (Individual - Wage Earners) Or write: _____ Campus _____ (City, State, and ZIP Code) Financial institution(s) (Name and address) _____	
Signed: _____ Title: _____ Date: _____		Amount owed as of \$ _____, plus all penalties and interest provided by law.	
Kinds of taxes (Form numbers) _____ Tax Periods _____		I am paid every: (Check one) <input type="checkbox"/> WEEK <input type="checkbox"/> TWO WEEKS <input type="checkbox"/> MONTH <input type="checkbox"/> OTHER (Specify) _____	
I agree to have \$ _____ deducted from my wage or salary payment beginning _____ until my total liability is paid in full. I also agree and authorize this deduction to be increased or decreased as follows:			
Date of increase (or decrease)		Amount of Increase (or decrease)	New installment payment amount
_____		_____	_____
Terms of this agreement —By completing and submitting this agreement, you (the taxpayer) agree to the following terms:			
<ul style="list-style-type: none"> You will make each payment so that we (IRS) receive it by the monthly due date stated on the front of this form. If you cannot make a scheduled payment, contact us immediately. This agreement is based on your current financial condition. We may modify or terminate the agreement if our information shows that your ability to pay has significantly changed. You must provide updated financial information when requested. While this agreement is in effect, you must file all federal tax returns and pay any (federal) taxes you owe on time. We will apply your federal tax refunds and overpayments (if any) to the amount you owe until it is fully paid. You must pay a \$105 user fee, which we have authority to deduct from your first payment(s). If you default on your installment agreement, you must pay a \$45 reinstatement fee if we reinstate the agreement. We have the authority to deduct this fee from your first payment(s) after the agreement is reinstated. We will apply all payments on this agreement in the best interests of the United States. We can terminate your installment agreement if: <ul style="list-style-type: none"> You do not make monthly installment payments as agreed. You do not pay any other federal tax debt when due. You do not provide financial information when requested. If we terminate your agreement, we may collect the entire amount you owe by levy on your income, bank accounts or other assets, or by seizing your property. We may terminate this agreement at any time if we find that collection of the tax is in jeopardy. This agreement may require managerial approval. We'll notify you when we approve or don't approve the agreement. 			
Additional Terms (To be completed by IRS)		Note: Internal Revenue Service employees may contact third parties in order to process and maintain this agreement.	
Your signature _____		Title (If Corporate Officer or Partner) _____	Date _____
Spouse's signature (if a joint liability) _____		Date _____	
Agreement examined or approved by (Signature, date, title) _____		Date _____	
FOR IRS USE ONLY			
AGREEMENT LOCATOR NUMBER: _____			
Check the appropriate boxes:			
<input type="checkbox"/> RSI "1" no further review		<input type="checkbox"/> AI "0" Not a PPIA	
<input type="checkbox"/> RSI "5" PPIA IMF 2 year review		<input type="checkbox"/> AI "1" Field Asset PPIA	
<input type="checkbox"/> RSI "6" PPIA BMF 2 year review		<input type="checkbox"/> AI "2" All other PPIAs	
Agreement Review Cycle: _____			
Earliest CSED: _____			
<input type="checkbox"/> Check box if pre-assessed modules included			
Originator's ID #: _____		Originator Code: _____	
Name: _____		Title: _____	
A NOTICE OF FEDERAL TAX LIEN (Check one box.)			
<input type="checkbox"/> HAS ALREADY BEEN FILED			
<input type="checkbox"/> WILL BE FILED IMMEDIATELY			
<input type="checkbox"/> WILL BE FILED WHEN TAX IS ASSESSED			
<input type="checkbox"/> MAY BE FILED IF THIS AGREEMENT DEFAULTS			
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			Form 2159 (Rev. 1-2007)

The IRS charges a \$105.00 one-time fee for an installment agreement. If the employee has not already paid this fee prior to completing Form 2159, then the fee is deducted from the first payment by the IRS.

- If the installment payment amount is less than \$105.00, the employee must note on the form that the first deduction must be for \$105.00. Write ***"First deduction is for \$105.00"*** in the field circled below.
- However, if the installment amount is equal to or greater than \$105.00, or the employee has already paid the fee, then leave the field circled below blank.

Form 2159 (Rev. January 2007)	Department of the Treasury — Internal Revenue Service Payroll Deduction Agreement (See instructions on the back of this page.)	
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Contact Person's Name	Telephone (include area code)	Social security or employer identification number (Taxpayer) (Spouse)
EMPLOYER —See the instructions on the back of Part 2. The taxpayer identified above on the right named you as an employer. Please read and sign the following statement to agree to withhold amount(s) from the taxpayer's (employee's) wages or salary to apply to taxes owed. I agree to participate in this payroll deduction agreement and will withhold the amount shown below from each wage or salary payment due this employee. I will send the money to the Internal Revenue Service every: (Check one box.) <input type="checkbox"/> WEEK <input type="checkbox"/> TWO WEEKS <input type="checkbox"/> MONTH <input type="checkbox"/> OTHER (Specify) _____ Signed: _____ Date: _____ Title: _____		Your telephone number (include area code) (Home) (Work or business) For assistance, call: 1-800-828-0115 (Business) or 1-800-426-6374 (Individual - Self-Employed/Business Owners), or 1-800-426-6922 (Individual - Wage Earners) Or write: _____ Campus (City, State, and ZIP Code) Financial institution(s) (Name and address)
Kinds of taxes (Form numbers)	Tax Periods	Amount owed as of \$ _____, plus all penalties and interest provided by law.
I am paid every: (Check one) <input type="checkbox"/> WEEK <input type="checkbox"/> TWO WEEKS <input type="checkbox"/> MONTH <input type="checkbox"/> OTHER (Specify) _____ I agree to have \$ _____ deducted from my wage or salary payment beginning _____ until the total liability is paid in full. I also agree and authorize this deduction to be increased or decreased as follows:		
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Additional Terms (To be completed by IRS)		Note: Internal Revenue Service employees may contact third parties in order to process and maintain this agreement.
Your signature	Title (if Corporate Officer or Partner)	Date
Spouse's signature (if a joint liability)		Date
Agreement examined or approved by (Signature, date, location)		Date
FOR IRS USE ONLY:	FOR IRS USE ONLY AGREEMENT LOCATOR NUMBER: _____ Check the appropriate boxes: <input type="checkbox"/> RSI "1" no further review <input type="checkbox"/> AI "0" Not a PPIA <input type="checkbox"/> RSI "5" PPIA IMF 2 year review <input type="checkbox"/> AI "1" Field Asset PPIA <input type="checkbox"/> RSI "6" PPIA BMF 2 year review <input type="checkbox"/> AI "2" All other PPIAs Agreement Review Cycle: _____ Earliest CSED: _____ <input type="checkbox"/> Check box if pre-assessed modules included	
Originator's ID #: _____ Originator Code: _____ Name: _____ Title: _____		A NOTICE OF FEDERAL TAX LIEN (Check one box.) <input type="checkbox"/> HAS ALREADY BEEN FILED <input type="checkbox"/> WILL BE FILED IMMEDIATELY <input type="checkbox"/> WILL BE FILED WHEN TAX IS ASSESSED <input type="checkbox"/> MAY BE FILED IF THIS AGREEMENT DEFAULTS
Part 1—Acknowledgement Copy (Return to IRS) Catalog No. 21475H www.irs.gov Form 2159 (Rev. 1-2007)		

If the agreement with the IRS states that the deduction amount will change in the future, and the amounts as well as effective dates are noted in the IRS letter, write these changes in the sections circled below. If there are not enough rows on the form to accommodate the changes, then the garnishment processing team will use the information in the IRS letter to key the deduction amounts and the appropriate effective dates. The columns are:

- Date of increase (or decrease)
- Amount of increase (or decrease)
- New installment payment amount

Department of the Treasury — Internal Revenue Service Payroll Deduction Agreement <small>(See instructions on the back of this page.)</small>		
Form 2159 (Rev. January 2007)		
TO: (Employer name and address)	Regarding: (Taxpayer name and address)	
Contact Person's Name Telephone (include area code)	Social security or employer identification number (Taxpayer) (Spouse)	
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<input type="checkbox"/> WEEK <input type="checkbox"/> TWO WEEKS <input type="checkbox"/> MONTH <input type="checkbox"/> OTHER (Specify) _____		
Signed: _____ Title: _____ Date: _____		
Kinds of taxes (Form numbers)	Tax Periods	
Amount owed as of \$ _____, plus all penalties and interest provided by law.		
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Your signature	Title (If Corporate Officer or Partner)	Date
Spouse's signature (if a joint liability)		Date
Agreement examined or approved by (Signature, title, address)		Date
FOR IRS USE ONLY:	FOR IRS USE ONLY AGREEMENT LOCATOR NUMBER: _____ Check the appropriate boxes: <input type="checkbox"/> RSI "1" no further review <input type="checkbox"/> AI "0" Not a PPIA <input type="checkbox"/> RSI "5" PPIA IMF 2 year review <input type="checkbox"/> AI "1" Field Asset PPIA <input type="checkbox"/> RSI "6" PPIA BMF 2 year review <input type="checkbox"/> AI "2" All other PPIAs Agreement Review Cycle: _____ Earliest CSED: _____ <input type="checkbox"/> Check box if pre-assessed modules included	Originator's ID #: _____ Originator Code: _____ Name: _____ Title: _____ A NOTICE OF FEDERAL TAX LIEN (Check one box.) <input type="checkbox"/> HAS ALREADY BEEN FILED <input type="checkbox"/> WILL BE FILED IMMEDIATELY <input type="checkbox"/> WILL BE FILED WHEN TAX IS ASSESSED <input type="checkbox"/> MAY BE FILED IF THIS AGREEMENT DEFAULTS
Part 1—Acknowledgement Copy (Return to IRS) Catalog No. 21475H www.irs.gov Form 2159 (Rev. 1-2007)		

Once all the fields have been completed, sign the document in the area shown below. Form 2159 will not be processed if the employee has not signed the document.

Form 2159 (Rev. January 2007)		Department of the Treasury — Internal Revenue Service Payroll Deduction Agreement (See instructions on the back of this page.)	
TO: (Employer name and address)		Regarding: (Taxpayer name and address)	
Contact Person's Name		Telephone (include area code)	
EMPLOYER —See the instructions on the back of Part 2. The taxpayer identified above on the right named you as an employer. Please read and sign the following statement to agree to withhold amount(s) from the taxpayer's (employee's) wages or salary to apply to taxes owed. I agree to participate in this payroll deduction agreement and will withhold the amount shown below from each wage or salary payment due this employee. I will send the money to the Internal Revenue Service avery: (Check one box.) <input type="checkbox"/> WEEK <input type="checkbox"/> TWO WEEKS <input type="checkbox"/> MONTH <input type="checkbox"/> OTHER (Specify) _____ Signed: _____ Title: _____ Date: _____		Social security or employer identification number (Taxpayer) (Spouse) Your telephone number (include area code) (Home) (Work or business) For assistance, call: 1-800-828-0115 (Business) or 1-800-426-6374 (Individual - Self-Employed/Business Owners), or 1-800-426-6922 (Individual - Wage Earners) Or write: _____ Campus (City, State, and ZIP Code) Financial institution(s) (Name and address)	
Kinds of taxes (Form numbers)		Tax Periods	
Amount owed as of \$ _____, plus all penalties and interest provided by law.		I am paid every: (Check one) <input type="checkbox"/> WEEK <input type="checkbox"/> TWO WEEKS <input type="checkbox"/> MONTH <input type="checkbox"/> OTHER (Specify) _____	
I agree to have \$ _____ deducted from my wage or salary payment beginning _____ until the total liability is paid in full. I also agree and authorize this deduction to be increased or decreased as follows:			
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_____		_____	
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_____		_____	
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Additional Terms (To be completed by IRS)		Note: Internal Revenue Service employees may contact third parties in order to process and maintain this agreement.	
Your signature		Title (If Corporate Officer or Partner)	
_____		_____	
Spouse's signature (if a joint liability)		Date	
_____		_____	
Agreement examined or approved by (Signature, date, fax/etax)		Date	
_____		_____	
FOR IRS USE ONLY			
AGREEMENT LOCATOR NUMBER: _____			
Check the appropriate boxes:			
<input type="checkbox"/> RSI "1" no further review <input type="checkbox"/> AI "0" Not a PPIA			
<input type="checkbox"/> RSI "5" PPIA IMF 2 year review <input type="checkbox"/> AI "1" Field Asset PPIA			
<input type="checkbox"/> RSI "6" PPIA BMF 2 year review <input type="checkbox"/> AI "2" All other PPIAs			
Agreement Review Cycle: _____			
Earliest CSED: _____			
<input type="checkbox"/> Check box if pre-assessed modules included			
Originator's ID #: _____		Originator Code: _____	
Name: _____		Title: _____	
A NOTICE OF FEDERAL TAX LIEN (Check one box.)			
<input type="checkbox"/> HAS ALREADY BEEN FILED			
<input type="checkbox"/> WILL BE FILED IMMEDIATELY			
<input type="checkbox"/> WILL BE FILED WHEN TAX IS ASSESSED			
<input type="checkbox"/> MAY BE FILED IF THIS AGREEMENT DEFAULTS			
Part 1—Acknowledgement Copy (Return to IRS)		Catalog No. 21475H www.irs.gov Form 2159 (Rev. 1-2007)	

Write the date the form was signed in the field circled below:

Form **2159**
(Rev. January 2007)

Department of the Treasury — Internal Revenue Service
Payroll Deduction Agreement
(See instructions on the back of this page.)

TO: (Employer name and address)

Regarding: (Taxpayer name and address)

Contact Person's Name Telephone (include area code) Social security or employer identification number (Taxpayer) (Spouse)

EMPLOYER—See the instructions on the back of Part 2. The taxpayer identified above on the right named you as an employer. Please read and sign the following statement to agree to withhold amount(s) from the taxpayer's (employee's) wages or salary to apply to taxes owed. I agree to participate in this payroll deduction agreement and will withhold the amount shown below from each wage or salary payment due this employee. I will send the money to the Internal Revenue Service avery: (Check one box.)

WEEK TWO WEEKS MONTH OTHER (Specify) _____

Signed: _____ Date: _____

Title: _____

Your telephone number (include area code) (Home) (Work or business)

For assistance, call: 1-866-828-0115 (Business) or 1-800-426-6374 (Individual - Self-Employed/Business Owners), or 1-800-426-6922 (Individual - Wage Earners)

Or write: _____ Campus (City, State, and ZIP Code) Financial institution(s) (Name and address)

Kinds of taxes (Form numbers) Tax Periods Amount owed as of \$ _____, plus all penalties and interest provided by law.

I am paid every: (Check one) WEEK TWO WEEKS MONTH OTHER (Specify) _____

I agree to have \$ _____ deducted from my wage or salary payment beginning _____ until the total liability is paid in full. I also agree and authorize this deduction to be increased or decreased as follows:

Date of increase (or decrease)	Amount of Increase (or decrease)	New installment payment amount

Terms of this agreement—By completing and submitting this agreement, you (the taxpayer) agree to the following terms:

- You will make each payment so that we (IRS) receive it by the monthly due date stated on the front of this form. If you cannot make a scheduled payment, contact us immediately.
- This agreement is based on your current financial condition. We may modify or terminate the agreement if our information shows that your ability to pay has significantly changed. You must provide updated financial information when requested.
- While this agreement is in effect, you must file all federal tax returns and pay any (federal) taxes you owe on time.
- We will apply your federal tax refunds and overpayments (if any) to the amount you owe until it is fully paid.
- You must pay a \$105 user fee, which we have authority to deduct from your first payment(s).
- If you default on your installment agreement, you must pay a \$45 reinstatement fee if we reinstate the agreement. We have the authority to deduct this fee from your first payment(s) after the agreement is reinstated.
- We will apply all payments on this agreement in the best interests of the United States.
- We can terminate your installment agreement if:
 - You do not make monthly installment payments as agreed.
 - You do not pay any other federal tax debt when due.
 - You do not provide financial information when requested.
- If we terminate your agreement, we may collect the entire amount you owe by levy on your income, bank accounts or other assets, or by seizing your property.
- We may terminate this agreement at any time if we find that collection of the tax is in jeopardy.
- This agreement may require managerial approval. We'll notify you when we approve or don't approve the agreement.

Additional Terms (To be completed by IRS)

Your signature _____ Title (if Corporate Officer or Partner) _____ Date _____

Spouse's signature (if a joint liability) _____ Date _____

Agreement examined or approved by (Signature, date, function) _____ Date _____

FOR IRS USE ONLY

AGREEMENT LOCATOR NUMBER: _____

Check the appropriate boxes:

RSI "1" no further review AI "0" Not a PPIA
 RSI "5" PPIA IMF 2 year review AI "1" Field Asset PPIA
 RSI "6" PPIA BMF 2 year review AI "2" All other PPIAs

Agreement Review Cycle: _____
 Earliest CSED: _____
 Check box if pre-assessed modules included

Originator's ID #: _____ Originator Code: _____
 Name: _____ Title: _____

A NOTICE OF FEDERAL TAX LIEN (Check one box.)

HAS ALREADY BEEN FILED
 WILL BE FILED IMMEDIATELY
 WILL BE FILED WHEN TAX IS ASSESSED
 MAY BE FILED IF THIS AGREEMENT DEFAULTS

Part 1—Acknowledgement Copy (Return to IRS) Catalog No. 21475H www.irs.gov Form 2159 (Rev. 1-2007)

DO NOT WRITE ANYTHING in the areas circled below:

Form 2159 (Rev. January 2007) Department of the Treasury — Internal Revenue Service
Payroll Deduction Agreement
 (See instructions on the back of this page.)

TO: (Taxpayer name and address) **Regarding:** (Taxpayer name and address)

Contact Person's Name Telephone (include area code) Social security or employer identification number (Taxpayer) (Spouse)

EMPLOYER: See the instructions on the back of Part 2. The taxpayer identified above on the right named you as an employer. Please read and sign the following statement to agree to withhold amount(s) from the taxpayer's (employee's) wages or salary to apply to taxes owed. I agree to participate in this payroll deduction agreement and will withhold the amount shown below from each wage or salary payment due this employee. I will send the money to the Internal Revenue Service quarterly. (Check one box.)
 WEEK TWO WEEKS MONTH OTHER (Specify) _____

Your telephone number (include area code) (Home) (Work or business)
 For assistance, call: 1-866-828-0115 (Business) or 1-800-426-6374 (Individual - Self-Employed/Business Owners), or 1-800-426-6922 (Individual - Wage Earners)
 Or write: _____ Campus (City, State, and ZIP Code)
 Financial institution(s) (Name and address)

Signed: _____ Title: _____ Date: _____
 Kinds of taxes (Form numbers) Tax Periods Amount owed as of \$ _____, plus all penalties and interest provided by law.

I am paid every: (Check one) WEEK TWO WEEKS MONTH OTHER (Specify) _____
 I agree to have \$ _____ deducted from my wage or salary payment beginning _____ until the total liability is paid in full. I also agree and authorize this deduction to be increased or decreased as follows:

Date of increase (or decrease)	Amount of Increase (or decrease)	New installment payment amount

Terms of this agreement—By completing and submitting this agreement, you (the taxpayer) agree to the following terms:

- You will make each payment so that we (IRS) receive it by the monthly due date stated on the front of this form. If you cannot make a scheduled payment, contact us immediately.
- This agreement is based on your current financial condition. We may modify or terminate the agreement if our information shows that your ability to pay has significantly changed. You must provide updated financial information when requested.
- While this agreement is in effect, you must file all federal tax returns and pay any (federal) taxes you owe on time.
- We will apply your federal tax refunds and overpayments (if any) to the amount you owe until it is fully paid.
- You must pay a \$105 user fee, which we have authority to deduct from your first payment(s).
- If you default on your installment agreement, you must pay a \$45 reinstatement fee if we reinstate the agreement. We have the authority to deduct this fee from your first payment(s) after the agreement is reinstated.
- We will apply all payments on this agreement in the best interests of the United States.
- We can terminate your installment agreement if:
 - You do not make monthly installment payments as agreed.
 - You do not pay any other federal tax debt when due.
 - You do not provide financial information when requested.
- If we terminate your agreement, we may collect the entire amount you owe by levy on your income, bank accounts or other assets, or by seizing your property.
- We may terminate this agreement at any time if we find that collection of the tax is in jeopardy.
- This agreement may require managerial approval. We'll notify you when we approve or don't approve the agreement.

Additional Terms (To be completed by IRS) **Note:** Internal Revenue Service employees may contact third parties in order to process and maintain this agreement.

Your signature _____ Title (if Corporate Officer or Partner) _____ Date _____
 Spouse's signature (if a joint liability) _____ Date _____
 Agreement examined or approved by (Signature, date, function) _____ Date _____

FOR IRS USE ONLY
AGREEMENT LOCATOR NUMBER: _____
 Check the appropriate boxes:
 RSI "1" no further review AI "0" Not a PPIA
 RSI "5" PPIA IMF 2 year review AI "1" Field Asset PPIA
 RSI "6" PPIA BMF 2 year review AI "2" All other PPIAs
 Agreement Review Cycle: _____
 Earliest CSED: _____
 Check box if pre-assessed modules included

Originator's ID #: _____ Originator Code: _____
 Name: _____ Title: _____

A NOTICE OF FEDERAL TAX LIEN (Check one box.)
 HAS ALREADY BEEN FILED
 WILL BE FILED IMMEDIATELY
 WILL BE FILED WHEN TAX IS ASSESSED
 MAY BE FILED IF THIS AGREEMENT DEFAULTS

Part 1—Acknowledgement Copy (Return to IRS) Catalog No. 21475H www.irs.gov Form 2159 (Rev. 1-2007)

When the employee has completed the form, all three-parts of the form **AND** the IRS letter must be sent to the Garnishment Team at BEST Shared Services:

BEST Shared Services
 Attn: Garnishment Processing
 1425 Mail Service Center
 Raleigh, NC 27699-1425

Front and back images of Form 2159 – Payroll Deduction Agreement are provided on the following pages.

Form 2159 (Rev. January 2007)	Department of the Treasury — Internal Revenue Service Payroll Deduction Agreement (See instructions on the back of this page.)		
TO: (Employer name and address)		Regarding: (Taxpayer name and address)	
Contact Person's Name	Telephone (Include area code)	Social security or employer identification number (Taxpayer) (Spouse)	
EMPLOYER —See the instructions on the back of Part 2. The taxpayer identified above on the right named you as an employer. Please read and sign the following statement to agree to withhold amount(s) from the taxpayer's (employee's) wages or salary to apply to taxes owed. I agree to participate in this payroll deduction agreement and will withhold the amount shown below from each wage or salary payment due this employee. I will send the money to the Internal Revenue Service every: (Check one box.) <input type="checkbox"/> WEEK <input type="checkbox"/> TWO WEEKS <input type="checkbox"/> MONTH <input type="checkbox"/> OTHER (Specify) _____ Signed: _____ Title: _____ Date: _____		Your telephone number (Include area code) (Home) (Work or business)	
		For assistance, call: 1-800-829-0115 (Business) or 1-800-829-8374 (Individual - Self-Employed/Business Owners), or 1-800-829-0922 (Individuals - Wage Earners) Or write: _____ Campus (City, State, and ZIP Code) Financial Institution(s) (Name and address)	
Kinds of taxes (Form numbers)	Tax Periods	Amount owed as of \$ _____, plus all penalties and interest provided by law.	
I am paid every: (Check one): <input type="checkbox"/> WEEK <input type="checkbox"/> TWO WEEKS <input type="checkbox"/> MONTH <input type="checkbox"/> OTHER (Specify) _____			
I agree to have \$ _____ deducted from my wage or salary payment beginning _____ until the total liability is paid in full. I also agree and authorize this deduction to be increased or decreased as follows:			
Date of increase (or decrease)	Amount of increase (or decrease)	New installment payment amount	
Terms of this agreement —By completing and submitting this agreement, you (the taxpayer) agree to the following terms: <ul style="list-style-type: none"> • You will make each payment so that we (IRS) receive it by the monthly due date stated on the front of this form. If you cannot make a scheduled payment, contact us immediately. • This agreement is based on your current financial condition. We may modify or terminate the agreement if our information shows that your ability to pay has significantly changed. You must provide updated financial information when requested. • While this agreement is in effect, you must file all federal tax returns and pay any (federal) taxes you owe on time. • We will apply your federal tax refunds or overpayments (if any) to the amount you owe until it is fully paid. • You must pay a \$105 user fee, which we have authority to deduct from your first payment(s). • If you default on your installment agreement, you must pay a \$45 reinstatement fee if we reinstate the agreement. We have the authority to deduct this fee from your first payment(s) after the agreement is reinstated. • We will apply all payments on this agreement in the best interests of the United States. • We can terminate your installment agreement if: <ul style="list-style-type: none"> • You do not make monthly installment payments as agreed. • You do not pay any other federal tax debt when due. • You do not provide financial information when requested. • If we terminate your agreement, we may collect the entire amount you owe by levy on your income, bank accounts or other assets, or by seizing your property. • We may terminate this agreement at any time if we find that collection of the tax is in jeopardy. • This agreement may require managerial approval. We'll notify you when we approve or don't approve the agreement. 			
Additional Terms (To be completed by IRS)		Note: Internal Revenue Service employees may contact third parties in order to process and maintain this agreement.	
Your signature		Title (If Corporate Officer or Partner)	Date
Spouse's signature (If a joint liability)			Date
Agreement examined or approved by (Signature, title, function)			Date
FOR IRS USE ONLY:	FOR IRS USE ONLY AGREEMENT LOCATOR NUMBER: _____ Check the appropriate boxes: <input type="checkbox"/> RSI "1" no further review <input type="checkbox"/> AI "0" Not a PPIA <input type="checkbox"/> RSI "5" PPIA IMF 2 year review <input type="checkbox"/> AI "1" Field Asset PPIA <input type="checkbox"/> RSI "8" PPIA BMF 2 year review <input type="checkbox"/> AI "2" All other PPIAs Agreement Review Cycle: _____ Earliest CSED: _____ <input type="checkbox"/> Check box if pre-assessed modules included		
	Originator's ID #: _____ Originator Code: _____ Name: _____ Title: _____ A NOTICE OF FEDERAL TAX LIEN (Check one box.) <input type="checkbox"/> HAS ALREADY BEEN FILED <input type="checkbox"/> WILL BE FILED IMMEDIATELY <input type="checkbox"/> WILL BE FILED WHEN TAX IS ASSESSED <input type="checkbox"/> MAY BE FILED IF THIS AGREEMENT DEFAULTS		
Part 1—Acknowledgement Copy (Return to IRS)		Catalog No. 21475H	www.irs.gov
			Form 2159 (Rev. 1-2007)

Agreement Locator Number Designations

XX Position (the first two numbers) denotes either the Initiator or Type of Agreement. The XX values are:

- 00 Form 433-D initiated by AO on an ACS case
- 01 Service Center and Toll-free initiated agreements
- 02 AO Field Territory (revenue officer) initiated agreements
- 03 Direct Debit agreements initiated by any function
- 06 Exam initiated agreements
- 07 Submission Processing initiated agreements
- 08 Agreements initiated by other functions
- 11 Form 2159 agreement initiated by AO or ACS
- 12 AO or ACS agreement with multiple conditions
- 20 Status 22/24 accounts – Call Site/SCCB
- 90 SCCB initiated agreements – other than status 22 or 26
- 91 Form 2159 agreement initiated by SCCB
- 92 SCCB agreement with multiple conditions
- 99 Up to 120 days extensions

YY Position (the second two numbers) denotes Conditions Affecting the Agreement. The YY values are:

- 08 Continuous Wage Levy (from ACS and RO)
- 09 All other conditions
- 12 One year rule (use for specific BAL DUE module agreements)
- 15 In Business Trust Fund (IBTF) monitoring required
- 27 Restricted Interest/Penalty condition present
- 32 Unassessed modules to be included in agreement
- 36 Streamlined agreements, less than 60 months, up to \$25,000
- 41 BMF in Business Deferral Level (SCCB USE ONLY)
- 53 Report Currently Not Collectible (CNC) if agreement defaults
- 63 Cross-reference TIN (Status 63)
- 66 File lien in event of default
- 70 Secondary TP responsible for Joint Liability
- 80 Review and revise payment amount
- 99 Up to 120 days extensions

When an agreement has more than one condition, use either 12 or 92 in the "XX" position and assign the primary condition (YY) based on the following priorities:

#1-53, #2-08, #3-27, or #4-15

The remaining multiple conditions will be input as a history item on IDRS by SCCB. For example, to construct a history item to record an unassessed module, use the following format:

UM309312 (Unassessed module, MFT 30, 9312 Tax Period); or
 UMFIL LIEN (Unassessed module, file Lien, if appropriate)

Installment Agreement Originator Codes

- 20 Collection field function regular agreement
- 21 Collection field function streamlined agreement
- 30 Reserved
- 31 Reserved
- 50 Field assistance regular agreement
- 51 Field assistance streamlined agreement
- 58 Field Assistance ICS – regular agreement
- 59 Field Assistance ICS – streamlined agreement
- 60 Examination regular agreement
- 61 Examination streamlined agreement
- 70 Toll-free regular agreement
- 71 Toll-free streamlined agreement
- 72 Paper regular agreement
- 73 Paper streamlined agreement
- 74 Voice Response Unit (system generated)
- 75 Automated Collection Branch regular
- 76 Automated Collection Branch streamlined
- 77 Automated Collection Branch Voice Response Unit regular (system generated)
- 78 Automated Collection Branch Voice Response Unit streamlined (system generated)
- 80 Other function regular agreement
- 81 Other function-streamlined agreement
- 90-91 Reserved for vendors – all streamlined agreements

Form **2159**
(Rev. January 2007)

Department of the Treasury — Internal Revenue Service
Payroll Deduction Agreement
(See Instructions on the back of this page.)

TO: (Employer name and address)	Regarding: (Taxpayer name and address)
Contact Person's Name _____ Telephone (include area code) _____	Social security or employer identification number (Taxpayer) _____ (Spouse) _____

EMPLOYER—See the instructions on the back of Part 2. The taxpayer identified above on the right named you as an employer. Please read and sign the following statement to agree to withhold amount(s) from the taxpayer's (employee's) wages or salary to apply to taxes owed. I agree to participate in this payroll deduction agreement and will withhold the amount shown below from each wage or salary payment due this employee. I will send the money to the Internal Revenue Service every: (Check one box.)

WEEK
 TWO WEEKS
 MONTH
 OTHER (Specify) _____

Your telephone number (include area code) (Home) _____ (Work or business) _____

For assistance, call: 1-800-829-0115 (Business) or 1-800-829-8374 (Individual – Self-Employed/Business Owners), or 1-800-829-0922 (Individuals – Wage Earners)

Or write: _____ Campus _____ (City, State, and ZIP Code)

Financial institution(s) (Name and address) _____

Signed: _____
Title: _____ Date: _____

Kinds of taxes (Form numbers)	Tax Periods	Amount owed as of \$ _____ plus all penalties and interest provided by law.
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I am paid every: (Check one): WEEK TWO WEEKS MONTH OTHER (Specify) _____

I agree to have \$ _____ deducted from my wage or salary payment beginning _____ until the total liability is paid in full. I also agree and authorize this deduction to be increased or decreased as follows:

Date of increase (or decrease)	Amount of increase (or decrease)	New installment payment amount

Terms of this agreement—By completing and submitting this agreement, you (the taxpayer) agree to the following terms:

- You will make each payment so that we (IRS) receive it by the monthly due date stated on the front of this form. **If you cannot make a scheduled payment, contact us immediately.**
- This agreement is based on your current financial condition. We may modify or terminate the agreement if our information shows that your ability to pay has significantly changed. You must provide updated financial information when requested.
- While this agreement is in effect, you must file all federal tax returns and pay any (federal) taxes you owe on time.
- We will apply your federal tax refunds or overpayments (if any) to the amount you owe until it is fully paid.
- You must pay a \$105 user fee, which we have authority to deduct from your first payment(s).
- If you default on your installment agreement, you must pay a \$45 reinstatement fee if we reinstate the agreement. We have the authority to deduct this fee from your first payment(s) after the agreement is reinstated.
- We will apply all payments on this agreement in the best interests of the United States.
- We can terminate your installment agreement if:
 - You do not make monthly installment payments as agreed.
 - You do not pay any other federal tax debt when due.
 - You do not provide financial information when requested.
- If we terminate your agreement, we may collect the entire amount you owe by levy on your income, bank accounts or other assets, or by seizing your property.
- We may terminate this agreement at any time if we find that collection of the tax is in jeopardy.
- This agreement may require managerial approval. We'll notify you when we approve or don't approve the agreement.

Additional Terms (To be completed by IRS) _____ **Note:** Internal Revenue Service employees may contact third parties in order to process and maintain this agreement.

Your signature _____	Title (if Corporate Officer or Partner) _____	Date _____
Spouse's signature (if a joint liability) _____		Date _____
Agreement examined or approved by (Signature, title, function) _____		Date _____

FOR IRS USE ONLY

AGREEMENT LOCATOR NUMBER: _____

Check the appropriate boxes:

RSI "1" no further review
 AI "0" Not a PPIA
 RSI "5" PPIA IMF 2 year review
 AI "1" Field Asset PPIA
 RSI "6" PPIA BMF 2 year review
 AI "2" All other PPIAs

Agreement Review Cycle: _____

Earliest CSED: _____

Check box if pre-assessed modules included

Originator's ID #: _____ Originator Code: _____

Name: _____ Title: _____

A NOTICE OF FEDERAL TAX LIEN (Check one box.)

HAS ALREADY BEEN FILED
 WILL BE FILED IMMEDIATELY
 WILL BE FILED WHEN TAX IS ASSESSED
 MAY BE FILED IF THIS AGREEMENT DEFAULTS

INSTRUCTIONS TO EMPLOYER

This payroll deduction agreement requires your approval. If you agree to participate, please complete the spaces provided under the employer section on the front of this form.

WHAT YOU SHOULD DO

- Enter the name and telephone number of a contact person. *(This will allow us to contact you if your employee's liability is satisfied ahead of time.)*
- Indicate when you will forward payments to IRS.
- Sign and date the form.
- After you and your employee have completed and signed the form, please return it *(all parts)* to IRS. Use the IRS address on the letter the employee received with the form or the address shown on the front of the form.

HOW TO MAKE PAYMENTS

- Please deduct the amount your employee agreed with the IRS to have deducted from each wage or salary payment due the employee.
- Make your check payable to the "United States Treasury." To insure proper credit, please write your employee's name and social security number on each payment.
- Send the money to the IRS mailing address printed on the letter that came with the agreement. Your employee should give you a copy of this letter. If there is no letter, use the IRS address shown on the front of the form.

Note: The amount of the liability shown on the form may not include all penalties and interest provided by law. Please continue to make payments unless IRS notifies you that the liability has been satisfied. When the amount owed, as shown on the form, is paid in full and IRS hasn't notified you that the liability has been satisfied, please call the appropriate telephone number below to request the final balance due.

If you need assistance, please call the telephone number on the letter that came with the agreement or write to the address shown on the letter. If there's no letter, please call the appropriate telephone number below or write IRS at the address shown on the front of the form.

For assistance, call: 1-800-829-0115 *(Business)*, or
1-800-829-8374 *(Individual – Self-Employed/Business Owners)*, or
1-800-829-0922 *(Individuals – Wage Earners)*

THANK YOU FOR YOUR COOPERATION

Form **2159**
(Rev. January 2007)

Department of the Treasury — Internal Revenue Service
Payroll Deduction Agreement
(See instructions on the back of this page.)

TO: (Employer name and address)

Regarding: (Taxpayer name and address)

Contact Person's Name Telephone (include area code)

Social security or employer identification number
(Taxpayer) (Spouse)

EMPLOYER—See the instructions on the back of Part 2. The taxpayer identified above on the right named you as an employer. Please read and sign the following statement to agree to withhold amount(s) from the taxpayer's (employee's) wages or salary to apply to taxes owed. I agree to participate in this payroll deduction agreement and will withhold the amount shown below from each wage or salary payment due this employee. I will send the money to the Internal Revenue Service every: (Check one box.)

Your telephone number (include area code)
(Home) (Work or business)

For assistance, call: 1-800-829-0115 (Business) or
1-800-829-8374 (Individual – Self-Employed/Business Owners), or
1-800-829-0922 (Individuals – Wage Earners)

Or write: _____ Campus
(City, State, and ZIP Code)

Financial Institution(s) (Name and address)

Signed: _____

Title: _____ Date: _____

Kinds of taxes (Form numbers)

Tax Periods

Amount owed as of _____
\$ _____, plus all penalties and interest provided by law.

I am paid every: (Check one): WEEK TWO WEEKS MONTH OTHER (Specify) _____

I agree to have \$ _____ deducted from my wage or salary payment beginning _____ until the total liability is paid in full. I also agree and authorize this deduction to be increased or decreased as follows:

Date of increase (or decrease)	Amount of increase (or decrease)	New installment payment amount

Terms of this agreement—By completing and submitting this agreement, you (the taxpayer) agree to the following terms:

- You will make each payment so that we (IRS) receive it by the monthly due date stated on the front of this form. **If you cannot make a scheduled payment, contact us immediately.**
- This agreement is based on your current financial condition. We may modify or terminate the agreement if our information shows that your ability to pay has significantly changed. You must provide updated financial information when requested.
- While this agreement is in effect, you must file all federal tax returns and pay any (federal) taxes you owe on time.
- We will apply your federal tax refunds or overpayments (if any) to the amount you owe until it is fully paid.
- You must pay a \$105 user fee, which we have authority to deduct from your first payment(s).
- If you default on your installment agreement, you must pay a \$45 reinstatement fee if we reinstate the agreement. We have the authority to deduct this fee from your first payment(s) after the agreement is reinstated.
- We will apply all payments on this agreement in the best interests of the United States.
- We can terminate your installment agreement if:**
 - You do not make monthly installment payments as agreed.
 - You do not pay any other federal tax debt when due.
 - You do not provide financial information when requested.
- If we terminate your agreement, we may collect the entire amount you owe by levy on your income, bank accounts or other assets, or by seizing your property.
- We may terminate this agreement at any time if we find that collection of the tax is in jeopardy.
- This agreement may require managerial approval. We'll notify you when we approve or don't approve the agreement.

Additional Terms (To be completed by IRS)

Note: Internal Revenue Service employees may contact third parties in order to process and maintain this agreement.

Your signature _____ Title (If Corporate Officer or Partner) _____ Date _____

Spouse's signature (If a joint liability) _____ Date _____

Agreement examined or approved by (Signature, title, function) _____ Date _____

FOR IRS USE ONLY

AGREEMENT LOCATOR NUMBER: _____

Check the appropriate boxes:

- RSI "1" no further review AI "0" Not a PPIA
 RSI "5" PPIA IMF 2 year review AI "1" Field Asset PPIA
 RSI "6" PPIA BMF 2 year review AI "2" All other PPIAs

Agreement Review Cycle: _____

Earliest CSED: _____

Check box if pre-assessed modules included

Originator's ID #: _____ Originator Code: _____
Name: _____ Title: _____

A NOTICE OF FEDERAL TAX LIEN (Check one box.)

- HAS ALREADY BEEN FILED
 WILL BE FILED IMMEDIATELY
 WILL BE FILED WHEN TAX IS ASSESSED
 MAY BE FILED IF THIS AGREEMENT DEFAULTS

Part 3 — Taxpayer's Copy

Catalog No. 21475H

www.irs.gov

Form 2159 (Rev. 1-2007)

INSTRUCTIONS TO TAXPAYER

If not already completed by an IRS employee, please fill in the information in the spaces provided on the front of this form for the following items:

- Your employer's name and address
- Your name(s) (plus spouse's name if the amount owed is for a joint return) and current address.
- Your social security number or employer identification number. (Use the number that appears on the notice(s) you received.) Also, enter your spouse's social security number if this is a joint liability.
- Your home and work telephone number(s)
- The complete name and address of your financial institution(s)
- The kind of taxes you owe (form numbers) and the tax periods
- The amount you owe as of the date you spoke to IRS
- When you are paid
- The amount you agreed to have deducted from your pay when you spoke to IRS
- The date the deduction is to begin
- The amount of any increase or decrease in the deduction amount, if you agreed to this with IRS; otherwise, leave BLANK

After you complete, sign (along with your spouse if this is a joint liability), and date this agreement form, give it to your participating employer. If you received the form by mail, please give the employer a copy of the letter that came with it.

Your employer should mark the payment frequency on the form and sign it. Then the employer should return all parts of the form to the IRS address on your letter or the address shown in the "For assistance" box on the front of the form.

If you need assistance, please call the appropriate telephone number below or write IRS at the address shown on the form. However, if you received this agreement by mail, please call the telephone number on the letter that came with it or write IRS at the address shown on the letter.

For assistance, call: 1-800-829-0115 (Business), or
1-800-829-8374 (Individual – Self-Employed/Business Owners), or
1-800-829-0922 (Individuals – Wage Earners)

Note: This agreement **will not** affect your liability (if any) for backup withholding under Public Law 98-67, the Interest and Dividend Compliance Act of 1983.